

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 3919 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE S.K.KESHOTE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

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MUNI. CORPN. OF AHMEDABAD

Versus

K C DISTRIBUTORS

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Appearance:

MR BK BHATT for Petitioner

None present for Respondent

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CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 09/10/97

ORAL JUDGEMENT

1. This special civil application has been directed by the petitioner-Corporation against the judgment dated 12-10-1984 of the Small Cause Court No.2 at Ahmedabad in M.V. Appeal No.1020/84 under which the letting value of the sole premises is taken to be at 20 paise per sq. ft.. This matter pertains to the year 1983-84. The premises is situated in ward Shahpur II-B, Ahmedabad bearing Survey No.3259 + 3278/A/Part/1/2 of the year

1983-84. The total area of the premises is of 288 sq. ft. and the respondent is using the same for business. The gross rateable value of the premises is fixed at Rs.5441/- by the Corporation. This assessment has been made on the basis of the rent paid by the respondent to its landlord. The respondent filed an appeal against the said order and under the impugned order the learned Court below set aside that assessment and letting value of the premises was fixed at Rs.691/- for the year 1983-84. Hence, this special civil application.

2. Only contention raised by the counsel for the petitioner is that the learned court below has not given out any good, bad or indifferent reason to reverse the assessment of the gross rateable value of the premises made by the Corporation, for the purpose of assessment of the property tax.

3. I have considered the submission made by the learned counsel for the petitioner, gone through the contents of the special civil application and the order of the learned court below and I find sufficient merits in this contention.

4. The learned court below has not given out any reason good, bad or indifferent in support of its finding to reverse the judgment of the petitioner. In case the petitioner's judgment regarding fixing of the gross rateable value of the premises has to be reversed then the reasons are to be recorded. Moreover, the judgment of the petitioner cannot be said to be without any basis or any material. The respondent was admittedly paying the rent of the premises at Rs.5441/- and the petitioner has not committed any error in taking that as basis for fixing of the gross rateable value of the premises for property tax. However, it could have reversed the order of the petitioner after giving cogent and justified reasons for disagreement, which have not been given in the present case.

5. In the result, this special civil application succeeds and the same is allowed. The order of the Small Cause Judge, Court No.2, Ahmedabad; dated 12-10-1984 in M.V. Appeal No.1020/84 is quashed and set aside. Rule made absolute.

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zgs/-